CORNERSTONE
Capital Advisors, Ltd.

Advisors & Principals In Restructuring

October 24, 2006

John Sieminski, Esq.
Burns, White & Hickton
Four Northshore Center
106 Isabella Street
Pittsburgh, PA 15212

Mr. Sieminski:

Cornerstone Capital Advisors, Ltd., has been retained by John Herklotz in the matter WRS, Inc. versus Plaza Entertainment, Inc., et al. I have attached my current CV for your information. In connection with my firm's retention, I have reviewed the report prepared by Schneider Downs dated October 6, 2006, and the motion for summary judgment and supporting documents filed by the plaintiff, and I have interviewed Mr. Herklotz.

Based upon my interview with Mr. Herklotz, it is my understanding that businesses controlled and/or operated by defendants Parkinson and von Bernuth had separate commercial relationships (the "Parkinson Affiliates"), with the plaintiff during the period 1998 through 2001. It is my understanding that in their examination of the books and records of WRS, Inc., Schneider Downs did not attempt to ascertain whether services provided to the Parkinson Affiliates were invoiced to Plaza Entertainment, or that payments made by Plaza Entertainment were applied to obligations of the affiliate companies. I raised this issue with Schneider Downs in a meeting on August 29, 2006. It is Mr. Heklotz's contention that Messrs Parkinson and von Bernuth routinely ignored corporate formalities in connection with the operation of their various businesses, and may have deliberately caused the reported amounts owing by Plaza Entertainment to be in error, with or without the active participation by the plaintiff.

It is my belief that not investigating these allegations raises serious questions as to the accuracy of the analysis and conclusions in the Schneider Downs report. If Mr. Heklotz's assertions are correct, there remain significant unknowns that can only be ascertained by further forensic accounting work, and direct testimony by the accounting personnel at the plaintiff, Plaza Entertainment, and the Parkinson Affiliates.

Yours truly,

Charles F. O'Hanlon, III
Managing Director

Enclosure

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EXHIBIT
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Charles F. O'Hanlon, III
Biographical Sketch
October 1, 2006

Mr. O'Hanlon, a Managing Director of Cornerstone, has been involved in complex financial restructurings for the past two decades. Many of the matters required novel approaches to asset valuation, and the settlement of complex claims arising from pension and post retirement benefits, class action torts, family law matters, and Federal securities laws. Since joining Cornerstone in 2001, Mr. O'Hanlon has acted as financial advisor in more than a three dozen restructuring projects, including several matters resolved in Chapter 11 bankruptcy.

In addition to his advisory projects, while at Cornerstone Mr. O'Hanlon has provided interim management services (CEO and CFO), Corporate Finance Services (capital raising transactions and M&A advice) and provided expert testimony in several complex litigation matters. Mr. O'Hanlon serves as a member of the Board of Directors for several privately held companies.

Prior to his affiliation with Cornerstone, Mr. O'Hanlon spent 25 years in banking and financial services, holding executive management positions with several financial institutions, including National City and Mellon Bank. He previously served on the Boards of the Pittsburgh Technology Council, the CEO Venture Fund, and the Pittsburgh Regional Healthcare Initiative. He also served on the Ad Hoc Committee for Technology of the Mt. Lebanon School District.

Mr. O'Hanlon is a 1975 graduate of the Georgia Institute of Technology. He studied Operations Research and received a BS in Industrial Management. Mr. O'Hanlon received an MBA from Robert Morris University in 1980. In 2003, Mr. O'Hanlon passed his Series 7 and 63 exams, and is licensed to sell securities in Pennsylvania.

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